EXHIBIT C

DELPHI CORPORATION, ET AL.

SUMMARY OF SERVICES RENDERED BY HOWARD & HOWARD ATTORNEYS, P.C. AS INTELLECTUAL PROPERTY COUNSEL TO DEBTORS FOR WHICH PAYMENT IS SOUGHT IN THIS JUNE 1, 2006 THROUGH SEPTEMBER 30, 2006 COMPENSATION PERIOD

| Matter | Name | Hourly | Total Hours | Total Fees |
|---------------------|--------------------------|----------|-------------|--------------|
| | | Rate | | 442.472.00 |
| Business Operations | James R. Yee | \$320.00 | 42.1 | \$13,472.00 |
| Business Operations | David A. Burns | \$230.00 | 89.6 | \$20,608.00 |
| Business Operations | David M. LaPrairie | \$235.00 | 63.8 | \$14,993.00 |
| Business Operations | Samuel J. Haidle | \$235.00 | 124.5 | \$29,257.50 |
| Business Operations | Jeffery A. Sadowski | \$395.00 | 5.8 | \$2,291.00 |
| Business Operations | Lisa S. Gretchko | \$315.00 | 10.6 | \$3,339.00 |
| Business Operations | Preston H. Smirman | \$250.00 | 7.0 | \$1,750.00 |
| Business Operations | Christopher S. Anderjak | \$140.00 | 39.6 | \$5,544.00 |
| Business Operations | Trent K. English | \$175.00 | 65.6 | \$10,824.00 |
| Business Operations | Sara C. MacWilliams | \$155.00 | 58.7 | \$9,098.50 |
| Business Operations | Lisa M. Muehleck | \$140.00 | 20.8 | \$2,912.00 |
| Business Operations | Matthew Binkowski | \$140.00 | 12.6 | \$1,764.00 |
| Business Operations | Todd A. Pleiness | \$140.00 | 17.25 | \$2,415.00 |
| Business Operations | Suzanne K. Klein | \$135.00 | 28.2 | \$3,807.00 |
| Business Operations | Tamika A. Bryant | \$165.00 | 9.1 | \$1,501.50 |
| Business Operations | Michael G. Shariff | \$150.00 | 21.4 | \$3,210.00 |
| Business Operations | Brian C. Andress | \$105.00 | 144.1 | \$15,130.50 |
| Business Operations | Christopher M. Francis | \$105.00 | 136.8 | \$14,364.00 |
| Business Operations | Julie Kapp | \$85.00 | 209.3 | \$17,790.50 |
| Business Operations | Wyatt J. Istvan Mitchell | \$85.00 | 41.4 | \$3,519.00 |
| Business Operations | Michael E. McKee | \$95.00 | 17.6 | \$1,672.00 |
| Business Operations | Steven J. Kontos | \$85.00 | 43.8 | \$3,723.00 |
| Business Operations | Jason Newton | \$75.00 | 28.1 | \$2,107.50 |
| Business Operations | Kimberlee Hersch | \$75.00 | .2 | \$15.00 |
| Business Operations | Accounting - Witzak/Hill | \$75.00 | 23.00 | \$1,725.00 |
| Business Operations | TOTAL | | 1260.95 | \$186,833.00 |

^{*}The services rendered during the Compensation Period for every matter number consisted of the evaluation of inventions and drafting, filing and prosecuting of numerous patent applications, advice on trademark and copyright issues, and related services required to obtain payment for such services.